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**DEC 28 2006****FAX TRANSMISSION****DATE:** December 28, 2006**PTO IDENTIFIER:** Application Number 10/695,919-Conf. #7036  
Patent Number**Inventor:** Hideo KATO et al.**MESSAGE TO:** US Patent and Trademark Office**FAX NUMBER:** (571) 273-8300**FROM:** LAHIVE & COCKFIELD, LLP  
Anthony A. Laurentano/ Weijen Wang**PHONE:** (617) 227-7400**Attorney Dkt. #:** TOW-047**PAGES (Including Cover Sheet):** 9**CONTENTS:** Transmittal (1 page)  
Amendment/Reply (6 pages)  
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Application No. (if known): 10/695,919

Attorney Docket No.: TOW-047

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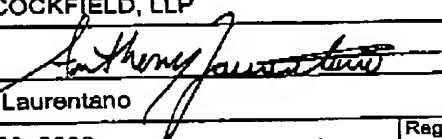
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<b>TRANSMITTAL FORM</b>  (to be used for all correspondence after initial filing)	Application Number	10/695,919-Conf. #7036
	Filing Date	October 28, 2003
	First Named Inventor	Hideo KATO
	Art Unit	1745
	Examiner Name	J. Crepeau
Total Number of Pages In This Submission	Attorney Docket Number	TOW-047

**ENCLOSURES (Check all that apply)**

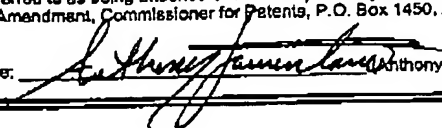
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Remarks		

**SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT**

Firm Name	LAHIVE & COCKFIELD, LLP		
Signature			
Printed name	Anthony A. Laurentano		
Date	December 28, 2006	Reg. No.	38,220

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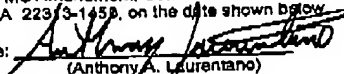
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Dated: December 28, 2006 Signature:   
(Anthony A. Laurentano)

Docket No.: TOW-047  
(PATENT)**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:  
Hideo Kato *et al.*

Application No.: 10/695,919

Confirmation No.: 7036

Filed: October 28, 2003

Art Unit: 1745

For: FUEL CELL STACK

Examiner: J. Crepeau

**AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION**

MS Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

**INTRODUCTORY COMMENTS**

In response to the Office Action dated September 28, 2006, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.